

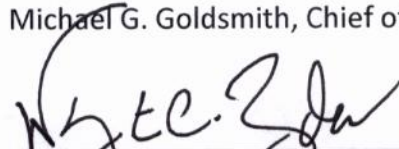
To the Honorable Council
City of Norfolk, Virginia

May 12, 2015

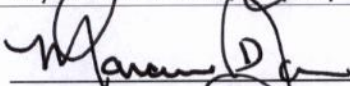
From: Michael G. Goldsmith, Chief of Police

Subject: Norfolk Police Foundation

Reviewed:

Ward/Superward: Citywide
Wynter C. Benda, Deputy City Manager

Approved:

Item Number:**R-12**
Marcus D. Jones, City Manager

I. **Recommendation:** Adopt Ordinance

II. **Applicant:** Norfolk Police Department

III. **Description**

This agenda item is an ordinance authorizing the Norfolk Police Foundation to use the name of the Norfolk Police Department in soliciting charitable donations to be given to the City for use in support of the Police Department.

IV. **Analysis**

Several prominent citizens within the City have organized a charitable corporation (Norfolk Police Foundation) for the sole purpose of promoting public safety and security by providing funds and other resources to the City for use in support of the Police Department. The Foundation wishes to use the name of the Norfolk Police Department when soliciting donations for this purpose. The Foundation has filed for and received tax exempt status under Section 501 (c) 3 of the Internal Revenue Code.

V. **Financial Impact**

The City will receive funds for use in promoting public safety and security.

VI. **Environmental**

N/A

VII. Community Outreach/Notification

Public notification for this agenda item was conducted through the City of Norfolk's agenda notification process.

VIII. Board/Commission Action

N/A

IX. Coordination/Outreach

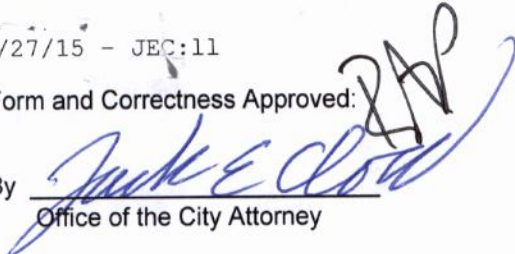
This letter has been coordinated with City Attorney's Office.

Supporting Material from the Norfolk Police Department:

- Governing Documents - Norfolk Police Foundation
- Exemption Letter - Internal Revenue Service
- Proposed Ordinance

Form and Correctness Approved:

By


Office of the City Attorney

Contents Approved:

By

DEPT.


Police

NORFOLK, VIRGINIA

ORDINANCE No.

AN ORDINANCE AUTHORIZING THE NORFOLK POLICE FOUNDATION TO USE THE NAME OF THE NORFOLK POLICE DEPARTMENT IN SOLICITING CHARITABLE DONATIONS TO BE GIVEN TO THE CITY FOR USE IN SUPPORT OF THE POLICE DEPARTMENT.

- - -

WHEREAS, several prominent citizens within the City have organized a charitable corporation for the sole purpose of promoting public safety and security by providing funds and other resources to the City for use in support of the Norfolk Police Department; and

WHEREAS, the Foundation wishes to use the name of the Norfolk Police Department when soliciting donations for this purpose; and

WHEREAS, the Foundation has filed for and received tax exempt status under Section 501(c)3 of the Internal Revenue Code; now, therefore

BE IT ORDAINED by the Council of the City of Norfolk:

Section 1:- That the Norfolk Police Foundation is hereby permitted to use the phrase "Norfolk Police Department" when soliciting charitable donations, but may only use the phrase when soliciting charitable donations for the purpose of giving them to the City in support of the Norfolk Police Department.

Section 2:- That the Foundation shall not use police officers or other city employees to solicit donations.

Section 3:- That pursuant to the prohibition in Norfolk City Code Section 33-28, as amended, the city manager shall not use these donations to supplement the salaries of police officers.

Section 4:- That pursuant to the requirement in Norfolk City Code Section 16-5, as amended, the Council must authorize the acceptance of any donations of a value in excess of five thousand dollars (\$5,000.00).

Section 5:- That the Council authorizes the City Manager to revoke this permission at any time and for any reason.

Section 6:- That this ordinance shall be in effect from and after its adoption.



STATE CORPORATION COMMISSION

Richmond, December 2, 2014

This is to certify that the certificate of incorporation of

Norfolk Police Foundation

*was this day issued and admitted to record in this office and that
the said corporation is authorized to transact its business subject
to all Virginia laws applicable to the corporation and its business.
Effective date: December 2, 2014*



State Corporation Commission

Attest:

Joel H. Beck
Clerk of the Commission

ARTICLES OF INCORPORATION
OF
NORFOLK POLICE FOUNDATION

ARTICLE I

NAME

The name of the Corporation is Norfolk Police Foundation.

ARTICLE II

PURPOSES

The Corporation is organized to receive, maintain and administer assets in perpetuity exclusively for charitable, scientific, educational, and literary purposes and to use and apply the whole or any part of the principal and income therefrom for such purposes either directly or by contributions to other organizations that qualify as exempt organizations under Section 501(c)(3) of the Internal Revenue Code of 1986, as amended (the "Code").

ARTICLE III

TAX-EXEMPT OPERATIONS

The Corporation shall have and may exercise all powers and authorities now or hereafter conferred upon nonstock corporations under the laws of Virginia. However, no part of its net earnings shall inure to the benefit of any incorporator, trustee, director or officer of the

Corporation or any private individual, except that reasonable compensation may be paid for services rendered to or for the Corporation effecting one or more of the Corporation's purposes. No incorporator, trustee, director, officer or private individual shall be entitled to share in the distribution of any corporate assets upon its dissolution.

No part of the activities of the Corporation shall be the carrying on of propaganda, or otherwise attempting to influence legislation (except as and to the extent permitted by the provisions of the Code or similar statutes, for organizations exempt from Federal income taxes pursuant to Section 501(c)(3) of the Code or similar statutes), and the Corporation shall not participate in, or intervene in (including the publishing or distribution of statements) any political campaign on behalf of any candidate for public office.

Notwithstanding any other provisions of these Articles, the Corporation shall not carry on any other activities not permitted to be carried on (a) by a corporation exempt from Federal income tax under Section 501(c)(3) of the Code or (b) by a corporation, contributions to which are deductible under Section 170(c)(2) of the Code.

As a means of accomplishing its charitable purposes for any time during which the Internal Revenue Service does not recognize the Corporation as a public charity, the Corporation shall distribute for each taxable year sufficient income and principal at such times and in such manner as to avoid subjecting the Corporation to tax under Section 4942 of the Code. Further, for any time during which the Internal Revenue Service does not recognize the Corporation as a public charity, neither the Corporation, nor anyone on its behalf, shall (a) engage in any act of

self-dealing (as defined in Section 4941 of the Code), (b) retain any excess business holdings (as defined in Section 4943 of the Code), (c) make investments in such a manner as to subject the Corporation to tax under Section 4944 of the Code, or (d) make any taxable expenditures (as defined in Section 4945 of the Code).

ARTICLE IV

MEMBERS

The Corporation shall have no members.

ARTICLE V

BOARD OF DIRECTORS

(a) Unless otherwise specified in the Bylaws, the number of directors shall be not less than three (3) nor more than twenty-five (25).

(b) The directors shall be elected by a majority vote of those present at the regular annual meeting of the Board of Directors and each director shall hold office for the term of one (1) year or until his or her successor is elected. Vacancies occurring on the Board of Directors shall be filled by the remaining Directors.

ARTICLE VI

INITIAL BOARD OF DIRECTORS

The number of directors constituting the initial Board of Directors is three (3) and the names of the persons who are to serve as initial directors are: Lawrence A. Bernert, III, Edward W. Wolcott, Jr., and David Kamer.

ARTICLE VII

DISSOLUTION

Upon the dissolution of the Corporation, the Board of Directors, after paying or making provision for the payment of all liabilities of the Corporation, shall convey any remaining assets of the Corporation to an organization or organizations chosen by the Board of Directors which is exempt from Federal income taxation under Section 501(c)(3) of the Code or to the Commonwealth of Virginia, a political subdivision thereof or any agency of either, for a public purpose.

ARTICLE VIII

LIABILITY AND INDEMNIFICATION

(a) To the full extent that the Virginia Nonstock Corporation Act, as it exists on the date hereof or may hereafter be amended, permits the limitation or elimination of the liability of directors or officers, a director or officer of the Corporation shall not be liable to the Corporation for monetary damages.


(b) To the full extent permitted and in the manner prescribed by the Virginia Nonstock Corporation Act and any other applicable law, the Corporation shall indemnify a director or officer of the Corporation who is or was a party to any proceeding by reason of the fact that he or she is or was such a director or officer or is or was serving at the request of the Corporation as a director, officer, employee or agent of another corporation, partnership, joint venture, trust, employee benefit plan or other enterprise.

(c) Reference herein to directors, officers, employees or agents shall include former directors, officers, employees and agents and their respective heirs, executors and administrators.

ARTICLE IX

REGISTERED AGENT AND OFFICE

The post office address of the initial registered office shall be c/o Kaufman & Canoles, P.C., 150 W. Main Street, Suite 2100, Norfolk, Virginia 23510, in the City of Norfolk. The initial registered agent shall be David Kamer, who is a resident of the Commonwealth of Virginia and a member of the Virginia State Bar, and whose business address is the same as the address of the initial registered office.


David Kamer, Incorporator

**BYLAWS
OF
NORFOLK POLICE FOUNDATION**

**ARTICLE 1
PURPOSE**

The affairs and activities of Norfolk Police Foundation (the "Corporation") shall be carried out at all times for the purposes and in accordance with the terms set forth in its Articles of Incorporation and these Bylaws, and in conformity with all applicable provisions of the Internal Revenue Code of 1986, as amended (the "Code") affecting nonprofit organizations described in Section 501(c)(3) of the Code.

**ARTICLE 2
DIRECTORS**

2.1 General Powers. The property, affairs and business of the Corporation shall be managed by the Board of Directors and, except as otherwise expressly provided by law, the Articles of Incorporation or these Bylaws, all the powers of the Corporation shall be vested in such Board.

2.2 Number of Directors. The Board of Directors shall be not less than three (3) nor more than twenty-five (25) in number. The range in number of directors may be increased or decreased from time to time by amendment to these Bylaws. No decrease in number shall have the effect of shortening the term of any incumbent director.

2.3 Election of Directors; Quorum.

(a) The directors shall be elected by a majority vote of those present at the regular annual meeting of the Board of Directors and each director shall hold office for the term of one year or until his or her successor is elected. Vacancies occurring on the Board of Directors shall be filled by the remaining directors.

(b) A majority of the number of directors elected and serving at the time of any meeting shall constitute a quorum for the transaction of business. The act of a majority of directors present at a meeting at which a quorum is present shall be the act of the Board of Directors. Less than a quorum may adjourn any meeting.

2.4 Meetings of Directors. An annual meeting of the Board of Directors for the election of directors and officers, and the transaction of such other business as may come before the meeting, shall be held on such date, and at such time and place, as shall be fixed by resolution of the Board of Directors. If that day is a legal holiday, the annual meeting shall be held on the next succeeding day not a legal holiday. Other meetings of the Board of Directors shall be held at places within or without the Commonwealth of Virginia and at times fixed by resolution of the Board, or upon call of the President or a majority of the directors. The Secretary or officer performing the Secretary's duties shall give not less than five (5) days notice

by letter, electronic mail, telecopier, telephone or in person of all meetings of the Board of Directors, provided that notice need not be given of the annual meeting or of regular meetings held at times and places fixed by resolution of the Board. Meetings may be held at any time without notice if all of the directors are present, or if those not present waive notice in writing either before or after the meeting. The notice of meetings of the Board need not state the purpose of the meeting. Members of the Board of Directors or any committee designated thereby may participate in a meeting of the Board or such committee by means of a conference telephone or similar communications equipment whereby all persons participating in the meeting can hear each other, and participation by such means shall constitute presence in person at such meeting.

2.5 Actions by Directors or Committee Without Meeting. Any action which may be taken at a meeting of the Board or of a committee may be taken without a meeting if a consent in writing, setting forth the action, is signed either before or after such action by all of the directors or all of the members of the committee, as the case may be.

2.6 Removal of Directors. Any director may be removed summarily, with or without cause, at any time, by vote of a majority of the Board of Directors then in office.

2.7 Compensation. A director shall not be entitled to compensation for his or her services as a director. The foregoing shall not prevent the Board of Directors from reimbursing any director for expenses actually, necessarily and reasonably incurred in the performance of his or her duties as director, or from entering into a contract in the best interests of the Corporation and on fair and reasonable terms, as determined by a vote of directors not having a material financial interest in the matter.

ARTICLE 3 COMMITTEES

3.1 Committees. The Board of Directors may establish such standing or special committees, including an executive committee, from time to time as it shall deem appropriate to conduct the activities of the Corporation and to advise the Board, and shall define the powers and responsibilities of such committees. The members and chairmen of all committees shall be appointed by the Board of Directors for a one-year term or until their successors are duly elected, but shall be subject to removal at any time by vote of a majority of the Board of Directors then in office. No committee appointed by the Board shall consist of fewer than two (2) members. Persons other than directors may be appointed as committee members by the Board of Directors. The voting rights, if any, of committee members other than directors shall be specified by the Board of Directors in its action designating such specific powers and responsibilities as may be determined by the Board of Directors. No committee shall have the power:

- (a) to approve amendments to these Bylaws or the Articles of Incorporation;
- (b) to approve any action or exercise any authority requiring the approval of more than a majority of a quorum of the Board of Directors under the laws of the Commonwealth of Virginia, the Articles of Incorporation or these Bylaws;

(c) to take any action for which final authority is reserved to the Corporation or which has been prohibited by resolution of the Board of Directors; or

(d) to take other action which may not be delegated to it under the laws of the Commonwealth of Virginia or under the provisions of the Articles of Incorporation or these Bylaws.

3.2 Meetings. Regular and special meetings of any committee established pursuant to this Article may be called and held subject to the same requirements with respect to time, place and notice as are specified in these Bylaws for regular and special meetings of the Board of Directors.

3.3 Quorum and Manner of Acting. A majority of the members of any committee serving at the time of any meeting thereof shall constitute a quorum for the transaction of business at such meeting. The action of a majority of those members present at a committee meeting at which a quorum is present shall constitute the act of the committee.

3.4 Resignation. Any member of a committee may resign at any time by giving written notice of his or her intention to do so to the President or the Secretary of the Corporation.

3.5 Vacancies. Any vacancy occurring in a committee resulting from any cause whatsoever may be filled by the Board of Directors.

ARTICLE 4 OFFICERS

4.1 Election of Officers; Terms. The officers of the Corporation shall consist of a President, a Vice President, a Secretary and a Treasurer. Other officers, including assistant and subordinate officers, may from time to time be appointed by the Board of Directors. All officers shall hold office until the next annual meeting of the Board of Directors or until their successors are appointed. Any two or more offices may be held by the same person.

4.2 Removal of Officers; Vacancies. Any officer of the Corporation may be removed summarily, with or without cause, at any time, by vote of a majority of the Board of Directors then in office. Vacancies may be filled by the Board of Directors.

4.3 Duties. The officers of the Corporation shall have such duties as generally pertain to their offices, respectively, as well as such powers and duties as are prescribed by law or are hereinafter provided or as from time to time shall be conferred by the Board of Directors. The Board of Directors may require any officer to give such bond for the faithful performance of his or her duties as the Board may see fit.

4.4 Duties of the President. The President shall be the chief executive officer of the Corporation and shall be primarily responsible for the implementation of policies of the Board of Directors. He or she shall have general management and direction of the Corporation subject

only to the ultimate authority of the Board of Directors. Except as otherwise provided in these Bylaws or in the resolutions establishing such committees, he or she shall be ex officio a member of all committees of the Board of Directors. The President shall preside at all corporate meetings. He or she may sign and execute in the name of the Corporation deeds, mortgages, bonds, contracts or other instruments except in cases where the signing and the execution thereof shall be expressly delegated by the Board of Directors or by these Bylaws to some other officer or agent of the Corporation or shall be required by law otherwise to be signed or executed. In addition, he or she shall perform all duties incident to the office of the President and such other duties as from time to time may be assigned to him or her by the Board of Directors.

4.5 Duties of the Vice President. The Vice President shall have such powers and duties as may from time to time be assigned to him or her by the President or the Board of Directors. The Vice President may sign and execute in the name of the Corporation deeds, mortgages, bonds, contracts or other instruments authorized by the Board of Directors, except where the signing and execution of such documents shall be expressly delegated by the Board of Directors or the President to some other officer or agent of the Corporation or as otherwise required by law.

4.6 Duties of the Treasurer. The Treasurer shall have charge of and be responsible for all funds, securities, receipts and disbursements of the Corporation, and shall deposit all monies and securities of the Corporation in such banks and depositaries as shall be designated by the Board of Directors. He or she shall be responsible for (i) maintaining adequate financial accounts and records in accordance with generally accepted accounting practices; (ii) preparing appropriate operating budgets and financial statements; (iii) reporting on the financial status of the Corporation; (iv) preparing and filing all tax returns required by law; and (v) performing all duties incident to the office of Treasurer and such other duties as from time to time may be assigned to him or her by the Board of Directors or the President. The Treasurer may sign and execute in the name of the Corporation deeds, mortgages, bonds, contracts or other instruments, except in cases where the signing and the execution thereof shall be expressly delegated by the Board of Directors or by these Bylaws to some other officer or agent of the Corporation or shall be required by law or otherwise to be signed or executed.

4.7 Duties of the Secretary. The Secretary shall act as secretary of all meetings of the Board of Directors of the Corporation. When requested, he or she shall also act as secretary of the meetings of the committees of the Board. He or she shall keep and preserve the minutes of all such meetings in permanent books. He or she shall see that all notices required to be given by the Corporation are duly given and served; shall have custody of the seal of the Corporation, if any, and shall affix the seal or cause it to be affixed to all documents the execution of which on behalf of the Corporation under its corporate seal is duly authorized in accordance with law or the provisions of these Bylaws; shall have custody of all deeds, leases, contracts and other important corporate documents; shall have charge of the books, records and papers of the Corporation relating to its organization and management as a corporation; shall see that all reports, statements and other documents required by law (except tax returns) are properly filed, including the filing of any reports with the Virginia Office of Consumer Affairs; shall have charge of and be responsible for maintaining a record of all donors and the amount of their contributions; shall be responsible for the written acknowledgment of all contributions; and shall

in general perform all the duties incident to the office of Secretary and such other duties as from time to time may be assigned to him or her by the Board of Directors or the President.

4.8 Compensation. The Board of Directors shall have authority to fix the compensation, if any, of all officers of the Corporation.

ARTICLE 5 CONFLICT OF INTEREST POLICY

5.1 Compliance With Governing Law. The Corporation and the directors shall comply with all Virginia and local laws concerning conflict of interest transactions (as defined in Section 13.1-871 of the Virginia Code) applicable to Virginia nonstock corporations. In extension (and not in limitation) thereof, the directors shall comply with the provisions hereinafter set forth.

5.2 Abstention From Conflict Matters.

(a) Each director shall abstain from voting on, or from otherwise participating in any way in any decision concerning, any transaction between the Corporation and such director, between the Corporation and a member of such director's family (as hereinafter defined), or between the Corporation and a business entity, trust, or estate which such director or family member directly or indirectly controls or with respect to which such director or family member has a material financial interest (any such transaction is hereinafter referred to as a "Conflict of Interest Transaction"). For purposes of this Article, the following persons shall be deemed to be members of a director's family: such director's spouse, the grandparents of such director or of such director's spouse, the lineal descendants of the grandparents of such director or of such director's spouse, and the spouse of each such grandparent or lineal descendant.

(b) Any director who becomes aware of an actual or potential conflict of interest on the part of such director or on the part of a member of such director's family must promptly disclose such interest to the Board of Directors (any such director is hereinafter referred to as a "Conflicted Director" and any such conflict of interest is hereinafter referred to as the "Conflict"). Such Conflict shall be made a matter of record. When such Conflict becomes relevant to any matter requiring action by the Board of Directors or any committee thereof, such Conflict shall be called to the attention of the Board of Directors or such committee, as the case may be, and the Conflicted Director shall remove himself or herself from the discussions and abstain from voting on such matter.

5.3 Permissible Conflict of Interest Transactions. The Corporation may enter into a Conflict of Interest Transaction if, in advance of doing so, the Board of Directors (i) takes reasonable steps to ensure that the terms of such transaction are fair and reasonable to the Corporation under the circumstances, and (ii) documents such steps and the basis for the conclusion that such transaction is fair and reasonable to the Corporation.

5.4 Officers; Committee Members. The foregoing provisions of this Article shall also apply to officers of the Corporation and to committee members.

ARTICLE 6
LIABILITY AND INDEMNIFICATION

6.1 Limitation on Liability of Officers and Directors. To the full extent that the Virginia Nonstock Corporation Act, as it exists on the date hereof or may hereafter be amended, permits the limitation or elimination of the liability of directors or officers, a director or officer of the Corporation shall not be liable to the Corporation for monetary damages.

6.2 Indemnification. To the full extent permitted and in the manner prescribed by the Virginia Nonstock Corporation Act and any other applicable law, the Corporation shall indemnify a director or officer of the Corporation who is or was a party to any proceeding by reason of the fact that he or she is or was such a director or officer or is or was serving at the request of the Corporation as a director, officer, employee or agent of another corporation, partnership, joint venture, trust, employee benefit plan or other enterprise.

6.3 Directors, Officers, Employers or Agents. Reference herein to directors, officers, employees or agents shall include former directors, officers, employees and agents and their respective heirs, executors and administrators.

ARTICLE 7
CORPORATE RECORDS

7.1 Minutes of Meetings and Records of Actions Taken Without Meetings. The Corporation shall keep as permanent records minutes of all meetings of its Board of Directors and all actions taken by a committee of the Board of Directors in place of the Board of Directors on behalf of the Corporation.

7.2 Accounting Records. The Corporation shall maintain appropriate accounting records.

7.3 Form of Records. The Corporation shall maintain its records in written form or in another form capable of conversion into written form within a reasonable time.

7.4 Specific Records Which Corporations Must Keep. The Corporation shall keep a copy of the following records:

- (a) The Corporation's Articles or Restated Articles of Incorporation and all amendments to them currently in effect;
- (b) The Corporation's Bylaws or restated Bylaws and all amendments to them currently in effect;
- (c) A list of the names and business addresses of the Corporation's current directors and officers;

(d) The Corporation's most recent annual report delivered to the State Corporation Commission; and

(e) Form 1023, Application for Recognition of Exemption, filed by the Corporation with the Internal Revenue Service.

ARTICLE 8 MISCELLANEOUS PROVISIONS

8.1 Seal. The seal of the Corporation, if any, shall consist of a flat-faced circular die, of which there may be any number of counterparts, on which there shall be engraved the word "Seal" and the name of the Corporation.

8.2 Fiscal Year. The fiscal year of the Corporation shall end on such date and shall consist of such accounting periods as may be fixed by the Board of Directors.


8.3 Checks, Notes and Drafts. Checks, notes, drafts and other orders for the payment of money shall be signed by such persons as the Board of Directors from time to time may authorize. When the Board of Directors so authorizes, however, the signature of any such person may be a facsimile.

8.4 Amendment of Articles of Incorporation and Bylaws. The Corporation's Articles of Incorporation may be amended or altered at any meeting of the Board of Directors by a resolution adopted by at least two-thirds of the Corporation's directors. These Bylaws may be amended or altered at any time at any meeting of the Board of Directors by a resolution adopted by at least a majority of the Corporation's directors.

8.5 Voting of Stock Held. Unless otherwise provided by resolution of the Board of Directors, the President may from time to time appoint an attorney or attorneys or agent or agents of this Corporation, in the name and on behalf of this Corporation, to cast the vote which this Corporation may be entitled to cast as a stockholder or otherwise in any other corporation, any of whose stock or securities may be held by this Corporation, at meetings of the holders of the stock or other securities as may be held by this Corporation, or to consent in writing to any action by any such other corporation; and the President shall instruct the person or persons so appointed as to the manner of casting such votes or giving such consent and may execute or cause to be executed on behalf of this Corporation, and under its corporate seal or otherwise, such written proxies, consents, waivers or other instruments as may be necessary or proper. In lieu of such appointment the President may himself or herself attend any meetings of the holders of stock or other securities and exercise any or all powers of this Corporation as the holder of such stock or other securities of such other corporation.

8.6 Use of Pronouns. Whenever used herein, the masculine pronouns shall include the feminine, the feminine shall include the masculine, the singular shall include the plural and the plural shall include the singular.

2nd These Bylaws were duly adopted by the Board of Directors of this Corporation on the
day of December, 2014.


Secretary

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date:

MAR 12 2015

NORFOLK POLICE FOUNDATION
150 WEST MAIN STREET SUITE 2100
NORFOLK, VA 23510-0000

Employer Identification Number:
47-3268695
DLN:
26053468003935
Contact Person:
CUSTOMER SERVICE ID# 31954
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Public Charity Status:
170(b)(1)(A)(vi)
Form 990/990-EZ/990-N Required:
Yes
Effective Date of Exemption:
December 02, 2014
Contribution Deductibility:
Yes
Addendum Applies:
No

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter.

If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

Letter 5436

NORFOLK POLICE FOUNDATION

Sincerely,

Tamara Ripporda

Director, Exempt Organizations